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 1c978 U.S.
 COMMISSIONER OF PATENTS
 PATENT APPLICATION
 WASHINGTON, D.C. 20231

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Sir:

Transmitted herewith for filing is the Patent Application of:

Inventor: Stefan G. Hild of Adliswil, Switzerland
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For: TRANSCODING IN DATA COMMUNICATIONS

Enclosed are:

X 25 Pages of Specification.X 4 Sheets of Informal Drawings.

Declaration and Power of Attorney is attached to the application.

X Associate Power of Attorney.X Certified copy of European Patent Application 99811158.7 filed December 14, 1999, from which priority is claimed.

The filing fee has been calculated as shown below:

	(Col. 1)	(Col. 2)
FOR:	NO. FILED	NO. EXTRA
BASIC FEE		
TOTAL CLAIMS	25- 20 =	5
INDEP CLAIMS	4- 3 =	1
____ MULTIPLE DEPENDENT CLAIM PRESENTED		

OTHER THAN A
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RATE	FEE
	\$ 710.00
X \$ 18 =	\$ 90.00
X \$ 80 =	\$ 80.00
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 Any additional filing fees required under 37 CFR 1.16.

 Any patent application processing fees under 35 CFR 1.17.

Respectfully submitted,

By Anne Vachon Dougherty
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Enclosures

On behalf of IBM CORPORATION
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